



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Carey Moore  
DOCKET NO.: 21-31706.001-R-1  
PARCEL NO.: 14-19-314-026-0000

The parties of record before the Property Tax Appeal Board are Carey Moore, the appellant, by Robert Rosenfeld, attorney-at-law of Robert H. Rosenfeld & Associates, LLC in Northbrook, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$38,750  
**IMPR.:** \$30,566  
**TOTAL:** \$69,316

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a two-story multi-family building of frame and masonry exterior construction with 2,825 square feet of building area. The building is approximately 123 years old. Features of the property include a full basement, and three bathrooms.<sup>1</sup> The property has a 3,100 square foot site located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-11 properties of frame exterior construction that range in size

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<sup>1</sup> In Section III of the appeal the appellant indicated the subject property did not have central air conditioning, however, in Section V grid analysis of the appeal the appellant indicated the subject has central air conditioning.

from 2,821 to 2,965 square feet of building area. The buildings range in age from 109 to 131 years old. Each property has a full basement, three bathrooms and a 2-car garage. In the grid analysis the appellant also described the subject and the comparables as having central air conditioning. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$30,250 to \$32,250 or from \$10.72 to \$10.98 per square foot of building area.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject property had a total assessment of \$72,000. The appellant further indicated the subject had a land assessment of \$38,750 and an improvement assessment of \$33,250 or \$11.77 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$30,566.

The board of review submitted its "Board of Review Notes on Appeal" correctly identifying the appellant but incorrectly identified the property parcel number and address of the property under appeal. The grid analysis prepared by the board of review was not for the subject property. The comparables used by the board of review were composed of class 2-11 properties improved with two-story buildings of frame and masonry exterior construction that range in size from 2,200 to 2,656 square feet of building area and in age from 125 to 133 years old. Each comparable has a full or partial basement with three having finished area. The comparables have two or three full bathrooms and one comparable has an additional ½ bathroom. One comparable has central air conditioning and two comparables have a 2-car garage. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$31,250 to \$34,250 or from \$12.90 to \$14.20 per square foot of building area.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board gives less weight to the evidence presented by the board of review as the grid analysis identified a different property as the subject property and the comparables used by the board of review are not as similar to the subject building in size as are the comparables provided by the appellant. The Board finds the best evidence of assessment equity to be the appellant's comparables which are similar to the subject property in location, age, dwelling size, and most features with the exception each has a 2-car garage, which the subject does not have. These comparables have improvement assessments that range from \$30,250 to \$32,250 or from \$10.72 to \$10.98 per square foot of building area. The subject's improvement assessment of \$33,250 or \$11.77 per square foot of building area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and

convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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Member

Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: March 18, 2025

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Clerk of the Property Tax Appeal Board

Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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